

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Use Tax Act is amended by changing
5 Section 3-7 as follows:

6 (35 ILCS 105/3-7)

7 Sec. 3-7. Aggregate manufacturing exemption. Through
8 December 31, 2007, the use of aggregate exploration, mining,
9 offhighway hauling, processing, maintenance, and reclamation
10 equipment, including replacement parts and equipment, and
11 including equipment purchased for lease, but excluding motor
12 vehicles required to be registered under the Illinois Vehicle
13 Code, is exempt from the tax imposed by this Act.

14 (Source: P.A. 90-529, eff. 11-14-97.)

15 Section 10. The Service Use Tax Act is amended by
16 changing Section 3-7 as follows:

17 (35 ILCS 110/3-7)

18 Sec. 3-7. Aggregate manufacturing exemption. Through
19 December 31, 2007, the use of aggregate exploration, mining,
20 offhighway hauling, processing, maintenance, and reclamation
21 equipment, including replacement parts and equipment, and
22 including equipment purchased for lease, but excluding motor
23 vehicles required to be registered under the Illinois Vehicle
24 Code, is exempt from the tax imposed by this Act.

25 (Source: P.A. 90-529, eff. 11-14-97.)

26 Section 15. The Service Occupation Tax Act is amended by
27 changing Section 3-7 as follows:

1 (35 ILCS 115/3-7)

2 Sec. 3-7. Aggregate manufacturing exemption. Through
3 December 31, 2007, aggregate exploration, mining, offhighway
4 hauling, processing, maintenance, and reclamation equipment,
5 including replacement parts and equipment, and including
6 equipment purchased for lease, but excluding motor vehicles
7 required to be registered under the Illinois Vehicle Code, is
8 exempt from the tax imposed by this Act.

9 (Source: P.A. 90-529, eff. 11-14-97.)

10 Section 20. The Retailers' Occupation Tax Act is amended
11 by changing Section 2-7 as follows:

12 (35 ILCS 120/2-7)

13 Sec. 2-7. Aggregate manufacturing exemption. Through
14 December 31, 2007, gross receipts from proceeds from the sale
15 of aggregate exploration, mining, offhighway hauling,
16 processing, maintenance, and reclamation equipment, including
17 replacement parts and equipment, and including equipment
18 purchased for lease, but excluding motor vehicles required to
19 be registered under the Illinois Vehicle Code, are exempt
20 from the tax imposed by this Act.

21 (Source: P.A. 90-529, eff. 11-14-97.)

22 Section 99. Effective date. This Act takes effect upon
23 becoming law.